

Customs Valuation System in Ethiopia

By

Tenkir Seifu Legesse

Lecturer, SMUC

Abstract

The study assessed the customs valuation system applied in Ethiopia and investigated the existing problems in the system. The methods adopted in the study include documentary analysis, in-depth interview and self administered questionnaires. The results suggested that the Customs Valuation System in Ethiopia does not provide fair, neutral and uniform valuation and does not effectively protect traders from risk of arbitrary valuation by the customs officers. There is also risk of revenue loss to the government due to under invoicing of imports by the traders since controlling mechanisms such as Post Clearance Audit (PCA) are not adequately developed. Therefore, the Government of Ethiopia needs to strengthen the controlling mechanisms within the customs valuation system since duties and taxes on foreign trade contribute the significant portion of its tax and duty revenues.

1. Introduction

Customs valuation is the determination of the amount up on which the rates of duty and tax are applied in order to calculate the value of customs taxes liability of a tax payer. While these rates are unambiguously fixed by the statute in a tariff schedule, the declared value of imported goods may vary from transaction to transaction. The fluctuating tax base has important implications for the customs tax policy of a country. An importer engages in under invoicing and misrepresenting the value of shipment to reduce his/her duty and tax liabilities. Unless the under invoicing practices are detected and remedial actions are taken, the government revenues are lost and the importer receives unfair advantages over its competitors. Therefore, customs valuation plays crucial role for the government in calculating duty and tax revenues and creating leveled play-ground among the traders in the country. Despite the fact that foreign trade taxes and duties provide significant revenues to Ethiopia, there is serious and complex problem of underinvoicing of import values by importers. Duties and taxes escape the net resulting in gross economic distortions such as uneven playing field and unfair competition for legal traders. Such circumstances also resulted in loss of revenues to government. Albeit customs valuation is a fundamental factor for facilitating international trade and

generating governmental revenues, adequate investigations pertaining to customs valuation operations in Ethiopia were not conducted. Taking these facts in to account, the study attempted to assess the customs valuation system applied in Ethiopia and the prevailing problems in the system.

2. Literature Review

Customs valuation systems have been the subject of a number of international harmonization and standardization efforts. As pointed out by Goorman and Wulf (2005), the first significant international agreement on customs valuation was reached at the 1947 GATT negotiations that established principles to be adhered to by trading partners. These principles, embodied in GATT's Article VII of Agreement on Customs Valuation (ACV), emphasize that customs value should not be arbitrary, fictitious, or based on value of indigenous goods. ACV came into force replacing the Tokyo Valuation Code and it forms part of the set of agreements that are presently mandatory for WTO members. The Agreement uses transaction value, that is the price actually paid or payable for the good, as the main basis for customs valuation (Polyakov and Shewarega 2006). In cases where the transaction value does not reflect the correct value of the good, the agreement lays down five additional bases of valuation to be applied sequentially. These are transaction value of identical goods, transaction value of similar goods, deductive method, computed method, and fall-back method. In addition to these, the Agreement also incorporates provisions defining the terms used in it, provisions on currency conversion, right of appeal of importers, clearance of goods on providing guarantee, and special and differential treatment of developing countries.

Customs valuation of goods is an important aspect of trade facilitation. Walsh (2003) noted that it is also important element for other functions including statistics, quota and licensing arrangement, and the application of preference systems. Custom duties and import taxes are levied mostly on an ad valorem basis and custom valuation is usually the basis on which tariff and tax liability is calculated. Hence it is important to establish generally acceptable rules and system for the valuation of imported goods.

Valuation fraud is a serious problem in most countries particularly in developing countries that have relatively high rates of duties and other various taxes on imported goods. It is often exacerbated by a generally poor level of tax compliance through-out the country, a tendency for many importers to deliberately maintain poor records and the existence of special relationship with suppliers (Rege 2002). Evasion of duty through undervaluation or misdescription of imports is an acute problem for custom administration in developing countries. King (2003) estimated a widespread underinvoicing in Nepal and also indicated lack of effective valuation procedure in place in Nepal. Filmer (2003) on the other hand reports the views of trading community that there is a threat at declaring a higher value and delaying clearance to extract illegal payments from the traders. Ghimire et al. (2005) reports under invoicing of goods, discretionary power of customs officials and limited data base for value appraisal as the major problems of customs valuation. A perception survey conducted by Filmer (2003) has also identified custom valuation as one of the major issues of trade facilitation.

According to Chaturvedi (2006) the underinvoicing of imported goods is an extremely serious and complex problem that negatively impacts on national economy in several ways. It means that the duties and taxes escape the net and result in gross economic distortions. This also leads to an uneven playing field, unfair competition and is disadvantageous to goods manufactured in the country. Polyakov and Shewarega (2006) noted that undervaluation is generally the rule of the game for smaller importers (comprising up to 90 percent of all importers in Ethiopia) who generally trade small lots, with variable consignment contents. This makes the customs valuation systems currently applied more susceptible of undervaluation and poor compliance by importers.

On the other hand, empirical studies revealed that there has been a remarkable increase in extra revenue realized by governments because of enhancement of declared transaction value. According to Chaturvedi (2006), in India, during 2003-04 the reported value of under valuation was USD 38.6 million. Similarly in the year 2005-06 an amount of USD 91 million of extra revenue was realized by enhancement in valuation of imported goods. Generally, both theoretical and empirical facts accentuate the importance of customs valuation and its roles in trade facilitation and revenue contributions. In this context, the

objectives of this study are to assess customs valuation system currently applied in Ethiopia and to identify the problems in the system.

3. Research Methods

Considering the nature of the study and the type of data required, the study employed the survey approach, in-depth interview, and documentary analysis for gathering data from different sources. Self administered survey questionnaires were used for gathering data from randomly selected importing companies and assessors of customs clearing agents located in Addis Ababa. The sample size for importers and assessors was 24 importers and 31 assessors. Two customs valuation officers from each branch offices of Ethiopian Revenues and Customs Authority (ERCA), Bole Airport and Kaliti, and the tariff and goods valuation director at head office were also interviewed. In addition to the survey and the in-depth interview, the study employed documentary analysis for examining legislative documents and records of ERCA. Regarding data analysis, this study mainly employs descriptive analysis. Descriptive analysis provides profiles of organizations, processes, systems, or other subjects of any multitude of distributions of characteristics such as size, composition, effectiveness, efficiency and other variables. It is used, in this study, for explaining the customs valuation system process, its effectiveness and the existing problems.

4. Findings of the study

Customs Valuation System in Ethiopia

The Customs value on imported goods is determined mainly for the purpose of applying ad valorem duties and import taxes. It constitutes the taxable basis for Customs duties and import taxes. A newly issued customs proclamation, Proclamation 622/2009, is currently applied by ERCA to determine customs values but new customs regulation is not yet issued by council of ministers for detailing its implementation. The Ethiopian customs law establishes a customs valuation system that primarily bases the Customs value on the transaction value of the imported goods, which is the price actually paid or payable for the imported goods, plus certain adjustments. In cases where the customs value cannot be

determined on the basis of the transaction value, it is determined using the transaction value of identical goods; the transaction value of similar goods; the deductive value method; the computed value method; and the fall-back method, in hierarchical order.

Customs valuation process

Customs valuation consists of the procedure undertaken to assess the customs value of goods. For the purpose of customs valuation, ERCA uses price database containing price information for different items, which is used to crosscheck the invoice value presented by importers. The price database is supposed to be quarterly updated but, according to in-depth interview conducted with valuation officers, updating quarterly has not been made in most of the times. The database will be available both for customs valuation officers and declarants. As a base of duty assessment, the Authority applies FOB value for some exported goods and CIF value for imported goods. The legally stipulated duty rates are multiplied by FOB value for the exported goods and CIF value for imported goods to determine the duty liability of the trader. Amounts of freight and insurance are also collected separately for each item making possible reporting of prices/actual cost of goods. For imported items, which are transported by airplane, one-third of their freight costs are taken for calculating customs value. In cases of importer's failing to provide freight cost information or the Authority doubting the amount, the valuation officers considers 10 percent of the invoice price as freight cost. If the importer does not present insurance documents and the amount, 5 percent of the invoice value plus the freight charge is taken as insurance cost for customs valuation purpose. For imported items both country of origin¹ and consignment are captured and stored for documentation. For indentifying a country of origin, the standard rules² of origin are applied and most of the importers are asked to present certificate of origin and other documents not only for statistical purpose but also primarily for valuation activities. The discussion with the director revealed that all of the above mentioned operations are performed in conformity with the directive issued by the Authority. However, customs valuation officers apply personal judgments in some events giving a room for subjectivism. In cases where the

invoice values are doubtful and prices of imported goods or similar goods are not found in the price data base, customs valuation officers commonly apply price found in internet rather than going for the other methods shown in the customs rules.

Currently, ERCA uses Automated System for Customs Data (ASYCUDA⁺⁺) for duties and taxes assessment. As per the in-depth interview with valuation officers, before the introduction of the automated system, duties and tax assessments have been performed manually using desk calculators. As a result, the annual foreign trade statistics was not up to date and revenue collection was lagging and cumbersome. The automated system brought a drastic revolution towards more simplification of Customs procedures. The benefits realized from the automation include significant reduction in the clearance time, availability of different type of reports to all customs station with no time limit; linking of all customs stations to central server that enable them to access standard procedure and tariff rate produced from the system, acceleration of cash collection, enhancement of working environment, timely availability of import and export trade statistics, and data quality control.

Importers in Ethiopia are required to pay customs duty, withholding tax, excise tax (if applicable), VAT and surtax. The duty rates and tax rates are legally set and already integrated with the automated system. In the process of duties and taxes assessment, the main factor is the CIF value since the rates are fixed for all transaction of the same import item. As a result, misstatement of CIF affects not only the customs duty but also the taxes on imports.

The price database

The purpose of the database is to crosscheck the invoice price presented by the declarant with the price of identical or similar goods in the database and to prevent inconsistency in customs valuation due to information gap among different branches of the Authority. The database contains minimum prices and reference prices putting them in to two sections. The minimum prices are applicable on imported goods with high customs risk³ such as

textile products, shoes, electronic products, and spare parts of vehicles. For other imported items with low customs risk, the database is used for reference and invoice values in the range of 5 -10 percent below or above reference price is acceptable. The minimum price, determined based on prices of identical or similar goods imported in the past, is not applied on the above mentioned goods if they are imported by sole agents. Transit firms prepare declaration for imported goods considering the minimum prices and customs staffs verify the correctness of the declarations. For each of imported item with high risk, the larger of transaction value (invoice value) or price in the database is used for customs and taxes assessment. The Authority gets the information needed for updating the database mainly from monthly reports send by branches offices and from customs automation and data analysis department.

Customs valuation systems control mechanisms

An essential element of customs administration is ensuring the implementation of customs rules and regulations. The in-depth interviews with the directors of ERCA on one hand, and importers and customs clearing agents via questionnaire on the other, revealed the existence of distrust of the latter group by customs officials. Out of the assessors contacted during data collection, only 26 percent of them agree with the availability of adequate control mechanisms in the customs valuation system. On the importers' opinion, the control mechanisms applied by ERCA are not still safe and sound. Only 29.1 percent of the importers agreed with the adequacy of the control mechanisms. The reasons include the lack of objectivity in the customs procedures, which made it difficult and complex to devise effective control means. Only 29.1 percent of the importing firms and 32.2 percent of the assessors agreed with the existence of objectively stated valuation procedures in Ethiopia. Feeble control function makes it possible for traders to evade paying duties and for valuation officers to engage in malpractices. Even though various attempts are made to eradicate these deep-rooted problems, the current customs valuation system does not ensure proper enforcement of valuation rules and regulations. The reality in the documentation also implies availability of certain weaknesses in record keeping which is attributable to most organizations in Ethiopia. Furthermore, there is risk of revenue loss to the government due to under invoicing

of imports by the traders since controlling mechanisms such as PCA are not adequately developed. According to the in-depth interview with valuation officials, in Ethiopia PCA is in infant stage and other customs valuation facilities in terms of importers' voluntary compliance, data base, infrastructures and skilled manpower are still inadequate. Although customs operating situations have been now improved, there are still many irregularities that need to get remedial actions.

Customs valuation and trade facilitation

The survey result implied that the customs valuation system in Ethiopia does not encourage compliance with valuation rules by providing proper invoice prices as the only requirement from the importer is to pay the balance of taxes and duties required to be paid. It would actually even discourage legitimate importers as there is a chance that the under invoicing may go unnoticed, giving under invoicing traders the edge over their legitimate duty paying competitors. Therefore, the Customs Valuation System in Ethiopia does not provide fair, neutral and uniform valuation and does not protect traders from risk of arbitrary valuation by the customs officers. In-depth Interviews with the ERCA on the one hand, and data collected from importers and customs clearing agents on the other, revealed the existence of recurring under invoicing by some traders leading to unfair play ground for genuine traders.

The time taken for customs clearance is an important factor in trade facilitating function of the Authority. In an endeavor to investigate the average time consumed in customs clearance and the fairness/reasonableness of the time taken, certain information concerning attitude has been found from transitors and importers. The majority, about 64.5 percent, of transitors replied that the average clearing time is less than 5 days while only 33.33 percent of importers said the average time is less than 5 days. The detail information on the responses is shown in table 4.8. In order to understand the correlation of the average clearing time replied by the two groups of respondents, correlation analysis has been done. The computation of Pearson coefficient of correlation produced value of 0.749 implying stronger positive relationship among the responses of transitors and importers.

To examine whether importers' overall attitudes on the customs valuation systems is related with the time taken for clearance, the researcher conducted bivariate correlation analysis. The value of Pearson coefficient of correlation was found to be 0.381. Therefore, as per the result of correlation analysis, the importers' overall attitudes (as computed by Likert scale) are less positively related with their attitude on the fairness of custom clearance time. Most importers gave value for factors other than the clearance time in their evaluation of customs valuation system. Of the other factors incorporated in determining the combined position of the importers, the availability of in-built incentive for compliance and achievements in facilitating trade are expected to bear the significant role since they are more important to importers.

Under invoicing of import value

With the intention of reducing the payments for duties and taxes, importers usually declare invoices containing small product price. The ways of under-invoicing may vary depending on the nature of the importing firm, the type of product imported, and the product's country of origin. According to the in-depth interview with customs officers/directors and questionnaires answered by transitors, the commonly occurring ways of under-invoicing in Ethiopia are adjusting invoice price, using third country's certificates of origin, and falsification of product's grades. Out the total transitors surveyed, about 51.6 percent replied that adjusting invoice price is the most common way of under-invoicing, 38.7 percent mentioned using third country certificate, and the remaining 9.7 percent mentioned falsification of grade.

To look at those factors exacerbating the under-invoicing propensity of importing firms, the existence of relationship between importers and their supplies as well as the accessibility to import from different countries at different price have been taken in to account. About 42 percent of the assessors believe most importing firm in Ethiopia acquire goods from affiliated suppliers, 19.3 percent of assessors disagreed with this idea, and the remaining 38.7 percent were neutral. Since the result implies the existence of relationship in many of the importing firms and their foreign vendors, care need to be given in customs valuation as well as profit taxation. Taxes and duties evasions in

developing countries become common due to higher tax and duty rates and more costs items (such as insurance and freight charges) are included in the taxable/dutiable amount.

Under invoicing of import value

The survey analysis revealed that a high concentration of under invoicing had been detected in imports from selected countries (China and UAE) while other countries were thinly reported on with regard to occurrences of such economic offences. High customs-risk products such as textile products, electronics, shoes, and vehicle spare parts were also identified. As per the in-depth interview with customs valuation and tariff classification director and valuation officers, the extent of under-invoicing is so high that customs revenue is likely to rise significantly when evaded customs values are properly assessed and taxed. The main factors that may exacerbate under invoicing by importers are the higher duty and tax rates, various cost items (such as insurance and freight charges) included in the taxable base, and the existence of relationship between importers and their supplies. With the intention of reducing the payments for duties and taxes, importers usually declare invoices containing small product price. The ways of under-invoicing may vary depending on the nature of the importing firm, the type of product imported, and the product's country of origin. According to the in-depth interview with customs officers/directors and questionnaires answered by transitors, the commonly occurring ways of under-invoicing in Ethiopia are adjusting invoice price, using third country's certificates of origin, and falsification of product's grades. Out the total transitors surveyed, about 51.6 percent replied that adjusting invoice price is the most common way of under-invoicing, 38.7 percent mentioned using third country certificate, and the remaining 9.7 percent mentioned falsification of grade.

Customs operational problems

Besides the deep-rooted under invoicing problem and relatively lower level of compliances by importers, the study examined the custom operational problems by means of in-depth interview with customs officers/directors and surveys conducted with importers and clearing agents. The problems identified were concerning the lag in updating of database, problem associated with

ASYCUDA++ operation, unorganized customs directives, lack of importers' compliance, lack of adequate and skilled manpower, vague to identify sole agents, and corruption in the system.

5. Conclusions and Recommendations

The study claims that customs valuation is vital factor in the process of generating government tax revenues and facilitating foreign trade activities. Erzan and Yeats (1990) also indicated the significance of customs valuation for assessment of duties and import taxes. Customs duties and imports taxes in Ethiopia have been significantly increasing in the years under investigation. Duties and import taxes were about ETB 3,633.85 million in the Ethiopian fiscal year 1995 and ETB 11,693.07 million in the fiscal year 2000. They had mounted more than three times in six consecutive years. Despite this fact, there are still indicators showing the government's loss of duties and customs revenues due to under invoicing by importers.

The Customs Valuation System in Ethiopia does not provide fair, neutral and uniform valuation and does not protects traders from risk of arbitrary valuation by the customs officers. There is also risk of revenue loss to the government due to under invoicing of imports by the traders since controlling mechanisms such as PCA are not adequately developed. In Ethiopia PCA is in infant stage and other customs valuation facilities in terms of importers' voluntary compliance, data base, infrastructures and skilled manpower are still inadequate. Although customs operating situations have been now improved, there are still many irregularities that need to get remedial actions.

Under-invoicing of imported goods is an extremely serious and complex problem that has a negative impact on the Ethiopian economy in several ways. Duties and taxes escape the net and this would result in gross economic distortions. This leads to an uneven playing field and unfair competition, and is disadvantageous to goods manufactured in Ethiopia. Despite the general increase in customs duties and import tax collections, there has been frequent occurrence of under invoicing, which demands more attention from the Government of Ethiopia.

The increased vigilance and deployment of modern systems in Ethiopia such as the introduction of an AYCUDA⁺⁺ which may enable to reshuffle some staffs to functions

involving controlling under invoicing, as well as price database of indicative values for imported goods, may help in minimizing revenue losses. In addition, ERCA needs to strengthen the capacity of its customs valuation and tariff classification functions in order to control the under invoicing of import values. Customs valuation procedures must be based on transparency, objectivity, and accountability. In view of the inherent problems in customs administration of Ethiopia, there is a need for comprehensive customs procedures so that implementations of the newly stipulated customs valuation rules are practical and beneficial to the country.

As emphasized by the survey result, there is a huge time lag in updates, which creates various problems among different sets of importers. Therefore, ERCA needs to increase its capacity and update the database as timely as possible. Furthermore, the ASYCUDA⁺⁺ and the price database should be integrated to avoid the need for switching from one computer program to another. This simplifies customs valuation officers' work and reduces the time needed for customs clearance.

The Government of Ethiopia ought to recognize that the present customs assessment chaos is connected with the existence of ineffective and arbitrary customs valuation system. It can probably bring about some improvement in foreign trade activities by implementing appropriate valuation system. Therefore, the government should strengthen the controlling mechanisms within the customs valuation system since duties and taxes on foreign trade contribute the significant portion of tax revenue.

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